IN THE HIGH COURT OF PUNJAB AND HARYANA AT CHANDIGARH.

I.T.A. No.551 of 2005
Date of decision: 23.11.2006

Smt. Jasminder Kaur Kooner., Jalandhar.

---Appellant

Vs.

Dy. Commissioner of Income Tax etc.

---Respondents

CORAM:- HON'BLE MR JUSTICE ADARSH KUMAR GOEL
HON'BLE MR JUSTICE RAJESH BINDAL

Present: Mr. O.P. Goyal, Sr. Advocate with
Ms. Mamta Bhatti, Advocate
for the appellant.

Dr. N.L. Sharda, Advocate
for the respondents.

ORDER:

This appeal has been preferred by the assessee against the order dated 11.01.2005 passed by Income Tax Appellate Tribunal, Amritsar Bench, Amritsar (for short, "the Tribunal") in I.T.A. Nos.288 to 290(ASR)/2001 in respect of the assessment years 1994-95, 1996-97 and 1997-98, proposing following substantial questions of law:-

"i) Whether the compliance of Section 127 of Income Tax Act, 1961 has been made in the present case?
ii) Who would have the jurisdiction to decide the case of the appellant and whether the provisions of 127 in all its facets have been complied with?
iii) Whether Authorities were bound to consider the land holdings held and being cultivated by husband of appellant?"

In view of our judgment rendered today in ***Smt. Jaswinder Kaur Kooner v. Commissioner of Income Tax (Appeals), Jalandhar,*** I.T.A. No.96 of 2005, this appeal is also dismissed in the same terms.

(ADARSH KUMAR GOEL)
JUDGE

November 23, 2006 **(RAJESH BINDAL)**
ashwani **JUDGE**